
Washtenaw Intermediate School District

Federal Awards Supplemental Information
June 30, 2023

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Washtenaw Intermediate School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 25, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 25, 2023.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 25, 2023

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Washtenaw Intermediate School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Education
Washtenaw Intermediate School District

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 25, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Washtenaw Intermediate School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washtenaw Intermediate School District's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

To the Board of Education
Washtenaw Intermediate School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education
Washtenaw Intermediate School District

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moren, PLLC

October 25, 2023

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Entitlement Commodities 2022-23	N/A	10.555	\$ 22,450	\$ -	\$ -	\$ -	\$ 22,450	\$ 22,450	\$ -	\$ -
National Lunch Program Bonus Commodities 2022-23	N/A	10.555	1,517	-	-	-	1,517	1,517	-	-
Noncash Assistance (Commodities) subtotal			23,967	-	-	-	23,967	23,967	-	-
Cash Assistance:										
Seamless Summer Option (SSO) Breakfast	221971	10.553	3,496	-	-	-	3,496	3,496	-	-
School Breakfast Program 2021-22	221970	10.553	5,932	-	-	-	5,932	5,932	-	-
School Breakfast Program 2022-23	231970	10.553	44,510	-	-	-	30,129	44,510	14,381	-
School Breakfast subtotal			53,938	-	-	-	39,557	53,938	14,381	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	5,229	-	-	-	5,229	5,229	-	-
Supply Chain Assistance - 2021-22	220910	10.555	22,357	-	-	-	22,357	22,357	-	-
Supply Chain Assistance - 2022-23	230910	10.555	12,400	-	-	-	12,400	12,400	-	-
National School Lunch Program - 2021-22	221960	10.555	11,392	-	-	-	11,392	11,392	-	-
National School Lunch Program - 2022-23	231960	10.555	91,005	-	-	-	61,325	91,005	29,680	-
National School Lunch Program (incl. commodities)			166,350	-	-	-	136,670	166,350	29,680	-
Total Child Nutrition Cluster			220,288	-	-	-	176,227	220,288	44,061	-
Special Education Cluster - U.S. Department of Education - Passed through Michigan Department of Education:										
IDEA Flowthrough:										
IDEA Flowthrough 2021	210450	84.027	11,264,164	693,494	693,493	-	693,493	-	-	-
IDEA Flowthrough 2122	220450	84.027	11,428,247	10,872,792	5,158,668	-	5,714,123	555,455	-	528,099
IDEA Flowthrough 2223	230450	84.027	11,450,372	-	-	-	6,071,160	10,447,942	4,376,782	6,281,606
COVID-19 American Rescue Plan - IDEA Flowthrough	221280	84.027X	2,412,026	-	-	-	664,580	1,228,163	563,583	-
Total IDEA Flowthrough			36,554,809	11,566,286	5,852,161	-	13,143,356	12,231,560	4,940,365	6,809,705
IDEA SE General Supervision:										
IDEA GE General Supervision 2122	220493	84.027	171,600	171,600	48,523	-	48,523	-	-	-
IDEA GE General Supervision 2223	230493	84.027	188,800	-	-	-	160,226	188,800	28,574	-
Total IDEA SE General Supervision			360,400	171,600	48,523	-	208,749	188,800	28,574	-
IDEA Preschool Incentive:										
IDEA Preschool 2122	220460	84.173	292,534	292,534	99,857	-	99,857	-	-	-
IDEA Preschool 2223	230460	84.173	304,235	-	-	-	168,669	298,023	129,354	178,453
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	192,084	192,084	157,103	-	157,103	-	-	-
Total IDEA Preschool Incentive			788,853	484,618	256,960	-	425,629	298,023	129,354	178,453
Total Special Education Cluster			37,704,062	12,222,504	6,157,644	-	13,777,734	12,718,383	5,098,293	6,988,158
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health:										
Medicaid Administrative Outreach 2122	N/A	93.778	160,618	160,618	48,312	-	48,312	-	-	-
Medicaid Administrative Outreach 2223	N/A	93.778	204,444	-	-	-	156,132	156,132	-	246,123
Total Medicaid Administrative Outreach			365,062	160,618	48,312	-	204,444	156,132	-	246,123

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Medicaid Cluster (continued):										
Mom Power 2122	E20222131-00	93.778	\$ 111,118	\$ 82,379	\$ 82,379	\$ -	\$ 110,357	\$ 27,978	\$ -	\$ -
Total Medicaid Cluster			476,180	242,997	130,691	-	314,801	184,110	-	246,123
Head Start - U.S. Department of Health and Human Services - Passed through the Michigan Department of Education:										
COVID-19 Head Start - COVID - ARP/CSSRA	05HE001108-01-00	93.600	725,480	112,691	5,216	-	543,144	546,414	8,486	110,517
COVID-19 Head Start - COVID Funding	05CH010612-04-01	93.600	395,503	57,257	53,450	-	53,450	-	-	-
Head Start - Child Care Coordination 2122	05CH010612-04-00	93.600	5,145,164	4,854,021	1,206,753	-	1,206,753	-	-	-
Head Start - Child Care Coordination 2223	05CH010612-05-01	93.600	5,127,436	-	-	-	1,881,543	4,793,518	2,911,975	2,190,980
Total Head Start			11,393,583	5,023,969	1,265,419	-	3,684,890	5,339,932	2,920,461	2,301,497
Total clusters			49,794,113	17,489,470	7,553,754	-	17,953,652	18,462,713	8,062,815	9,535,778
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - COVID-19 Pandemic:										
EBT Local Level Costs	220980	10.649	628	-	-	-	628	628	-	-
Local Food for Schools	230985	10.185	1,750	-	-	-	-	1,750	1,750	-
Total U.S. Department of Agriculture			2,378	-	-	-	628	2,378	1,750	-
Title III - U.S. Department of Education - Passed through the Michigan Department of Education:										
Title III 2122	220580	84.365	146,085	54,106	53,481	-	52,671	(810)	-	(810)
Title III 2223	230580	84.365	175,316	-	-	-	6,635	31,769	25,134	5,191
Total Title III			321,401	54,106	53,481	-	59,306	30,959	25,134	4,381
Title I, Part D - U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Part D RAG 2122	221570	84.010	791,055	312,566	147,296	-	241,735	94,439	-	-
Title I, Part D RAG 2223	231570	84.010	846,093	-	-	-	179,145	337,251	158,106	-
Title I, Part D ID 2122	221700	84.010	54,701	54,701	54,701	-	54,701	-	-	-
Title I, Part D ID 2223	231700	84.010	70,842	-	-	-	4,960	21,436	16,476	-
Total Title I, Part D			1,762,691	367,267	201,997	-	480,541	453,126	174,582	-
U.S. Department of Education - Passed through the Michigan Department of Education - American Rescue Plan Homeless I										
	211013	84.425W	162,766	-	-	-	-	50,992	50,992	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Health Resource Advocate 2122	222810	93.323	540,201	451,953	223,499	-	311,746	88,247	-	-
Health Resource Advocate 2223	232810	93.323	1,167,456	-	-	-	314,811	811,435	496,624	165,063
Total Health Resource Advocate			1,707,657	451,953	223,499	-	626,557	899,682	496,624	165,063
U.S. Department of Education - Passed through the Michigan Department of Education - ISD Newcomer English Learner										
	ARS122-8101	93.566	368,718	-	-	-	64,851	64,851	-	-
U.S. Department of Education - Passed through Jackson ISD - Preschool PDG B-5										
	PDGB54.13	93.434	48,821	-	-	-	43,268	47,163	3,895	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
GSRP Federal 2122	222390	21.027	965,700	800,649	800,649	-	800,649	133,485	133,485	8,492
GSRP Federal 2223	232425	21.027	892,857	-	-	-	-	267,857	267,857	-
Total GSRP Federal			1,858,557	800,649	800,649	-	800,649	401,342	401,342	8,492

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
Early Intervention Services (IDEA) - U.S. Department of Education - Passed through the Michigan Department of Education - Infant and Toddler:										
Infant and Toddler Formula Grant 2122	221340	84.181	\$ 379,145	\$ 292,581	\$ 67,327	\$ -	\$ 67,327	\$ -	\$ -	\$ -
Infant and Toddler Formula Grant 2223	231340	84.181	413,654	-	-	-	234,487	359,221	124,734	-
COVID-19 American Rescue Plan - Infant and Toddler Formula	221283	84.181X	155,806	7,350	7,350	-	54,572	66,065	18,843	-
Total Early Intervention Services			948,605	299,931	74,677	-	356,386	425,286	143,577	-
Homeless Children and Youth - U.S. Department of Education - Passed through the Michigan Department of Education - McKinney Vento Title X Homeless Child Education:										
McKinney Vento Title X Homeless Child Education 2122	222320	84.196	110,209	53,590	39,680	-	65,821	26,141	-	-
McKinney Vento Title X Homeless Child Education 2223	232320	84.196	107,569	-	-	-	32,618	41,024	8,406	-
Total McKinney Vento Title X Homeless Child Education			217,778	53,590	39,680	-	98,439	67,165	8,406	-
Vocational Education - U.S. Department of Education - Passed through the Michigan Department of Education:										
Vocational Education 2122	223520	84.048	553,160	553,160	290,022	-	290,022	-	-	-
Vocational Education 2223	233520	84.048	481,016	-	-	-	368,164	481,016	112,852	423,271
Total Vocational Education			1,034,176	553,160	290,022	-	658,186	481,016	112,852	423,271
Race to the Top - U.S. Department of Education - Passed through the Michigan Department of Education - RTT - Trusted Advisors 2122										
	223910	93.434	32,500	17,898	7,470	-	13,617	10,146	3,999	-
Total noncluster programs passed through the Michigan Department of Education			8,466,048	2,598,554	1,691,475	-	3,202,428	2,934,106	1,423,153	601,207
COVID-19 Public Assistance Grants - Passed through the Michigan State Police, Emergency Management and Homeland Security Division										
COVID-19 Public Assistance Grants	161-0AC7E-00	97.036	267,387	-	-	267,387	-	-	267,387	-
Total federal financial assistance			\$ 58,527,548	\$ 20,088,024	\$ 9,245,229	\$ 267,387	\$ 21,156,080	\$ 21,396,819	\$ 9,753,355	\$ 10,136,985

Washtenaw Intermediate School District

**Reconciliation of Basic Financial Statements Federal Revenue
with Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2023

Revenue from federal sources - As reported on the basic financial statements (includes all funds)	\$ 21,712,283
Federal revenue for which the School District is considered a vendor rather than a subrecipient	(266,689)
Revenue received from prior period expenditures (Note 5)	(267,387)
Revenue deferred in prior year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	(48,313)
Revenue deferred in current year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	275,872
Other	(8,947)
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 21,396,819</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Washtenaw Intermediate School District (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2023, there was an adjustment of \$267,387 to COVID-19 Public Assistance Grants (ALN 97.036) related to expenditures incurred in a prior year and not recorded as federal expenditures due to significant uncertainty around the receipt of funds.

Schedule of Findings and Questioned Costs

Washtenaw Intermediate School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.027, 84.027X, 84.173, 84.173X 93.323	Special Education Cluster Health Resource Advocate	Unmodified Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None